

**WOMBLE
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SANDRIDGE
& RICE**

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LIABILITY COMPANY

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March 19, 2009

VIA CERTIFIED MAIL

Ms. Patricia Young
Federal Election Commission
Office of Public Disclosure
999 E Street, NW
Washington, DC 20463

Re: Form 1 Amendment

Dear Ms. Young:

Enclosed please find an amended FEC Form 1 for Employee-owned S Corporations of America PAC (ESCA PAC).

Please let me know if you have any questions or need further information.

Sincerely,

WOMBLE CARLYLE SANDRIDGE & RICE
A Professional Limited Liability Company

Patricia D. Bradshaw
Patricia D. Bradshaw

Enclosure